

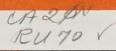
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Ministry of Revenue Corporations
Tax Branch

Robert F. Nixon Minister

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The Corporations Tax Branch of the Ministry of Revenue periodically issues Interpretation and Information Bulletins. The purpose of these Bulletins is to inform the public of the Branch's interpretation of the law which it administers and to announce significant changes. They are provided for convenience only and are not a substitute for the Act.

Attached is an Index of Bulletins issued to date and applicable at the time of issue. Readers are reminded that due to subsequent changes in the law, information contained in certain Bulletins may be out of date. Important amendments will be included in subsequent updates. Reference should be made at all times to the current provisions of the Corporations Tax Act.

INTERPRETATION BULLETINS

Form Number	Publication Number	•	TOTAL OF TOTAL
L-1	2601	July 4, 1977	Ontario Foreign Tax Credit - Section 104
L-2	2602	July 4, 1977	Ontario Political Contributions - Section 100b
L-3	2603	November 14, 1977	Use of Metric Units in Allocation Formulae
L-4	2604	August 14, 1978	Depletion and Resource Allowances
L-5	2605	August 14, 1978	Carrying Costs of Undeveloped Land
L-6 (Revised	2606 by 2618)	August 14, 1978	Management Fees, Rents, Royalties, Rights, etc Section 14(6)
L-7R	2607	August 15, 1980	Capital Tax - General Information, Special Cases
L-8R	2608	August 15, 1980	Capital Tax - Inclusions In Paid-Up Capital
L-9R	2609	August 15, 1980	Capital Tax - Inclusions In Paid-Up Capital (continued)

L-10R	2610	August 15, 1980	Capital Tax - Goodwill Allowance, Deferred Mining Exploration and Development Expenses, Investment Allowance
L-11	2611	January 22, 1979	Capital Tax - Numerical Example
L-12	2612	October 15, 1979	Capital Tax - Corporate Partners in Limited and Ordinary Partnerships
L-13R	2613	August 15, 1980	Summary of Ontario Corporations Tax for Non-Residents
L-14R	2614	November 24, 1981	Family Farm / Family Fishing Corporation - Capital Tax
L-15	2615	January 20, 1981	Small Business Tax Credit on Depreciable Property
L-16	2616	November 24, 1981	Special Capital Tax Bulletin
2617	2617	March 1984	Allocation of Income
2618 (Revises	2618 L-6)	March 1984	Management Fees, Rents, Royalties, Rights, etc Subsections 12(6), 12(6a)
2619	2619	April 1985	Capital Tax Implications of Rollovers

INFORMATION BULLETINS

Form Number	Publication Number		
1-77	2701	March 21, 1977	Announcement - Introduction of Information Bulletins and Interpretation Bulletins
2-77R	2702	September 14, 1981	Advance Corporations Tax Ruling
3-77	2703	April 19, 1977	Ontario Budget 1977
4-77	2704	July 4, 1977	Dissolution of Corporations for Failure to Comply with The Corporations Tax Act
5-77 (obsolete	2705)	July 4, 1977	Provision of Lien Clearances
6-77	2706	November 14, 1977	New Legislation (Bill 15) - Capital Tax Regulations - Capital Cost Allowances
7-78	2707	February 1, 1978	Major Revisions to the Corporations Tax Act - Bill 88, 1977
8-78	2708	February 1, 1978	Changes to Some Provisions Relating to Notices of Objection or Appeal - The Corporations Tax Act

9-78 27 (obsolete)	709	February 1, 1978	Tax Incentives for Investment in a Venture Investment Corporation (VIC)
10-78R 2	710	September 14, 1981	Summary of Policy Differences between the Corporations Tax Act and the Income Tax Act (Canada)
11-78 2	711	March 7, 1978	Ontario Budget 1978
12-78 2	712	March 28, 1978	Administrative Changes - Bill 28, 1978
13-78 2	713	April 26, 1978	Special Announcement - Corporations Income Tax Rate is Increased from 12% to 13% - Effective March 8, 1978
14-79 2	714	April 10, 1979	Ontario Budget 1979
15-79 2	715	April 10, 1979	Ontario Budget 1979 - Administrative and Other Items
N/A 2° (obsolete)	731	October 15, 1979	Non-Resident Entertainers
16-79 2	716	October 15, 1979	Ontario Political Contributions, Dissolution of a Corporation for Non-Compliance with the Corporations Tax Act, etc.
N/A 27 (obsolete)	732	December 3, 1979	Repeal of Statutory Lien (Section 167)
N/A 27	733	April 1980	Condominium and Co-operative Housing Corporations
17-80 27	717	April 22, 1980	Ontario Budget 1980
18-80 27	718	April 22, 1980	Ontario Budget 1980 - Administrative and Other Items
19-80 27	719	September 1980	Equalization of Interest Rates and Other Items
20-81 27	720	June 1, 1981	Ontario Budget 1981
21-81 27	721	June 1, 1981	Ontario Budget 1981 - Administrative and Other Items
22-82 27	722	January 1982	Revised Statutes of Ontario 1980, Corporations Tax Act
23-82 27	723	January 1982	Interest Rate Increased to 15%
24-82 27	724	June 30, 1982	Amendment of Regulations made under the Corporations Tax Act
25-82 27	725	May 13, 1982	Ontario Budget 1982

26-82	2726	May 13, 1982	Technical Changes
27-83	2727	February 1983	Relocation to Oshawa
28-83	2728	March 1983	Interest Rate Decreased to 12%
29-83	2729	May 10, 1983	Ontario Budget 1983
30-83	2730	June 1983	Technical Changes
2734	2734	May 15, 1984	Ontario Budget 1984
2735	2735	May 15, 1984	Technical Changes
2736	2736	April 1985	Three Year Income Tax Holiday for Small Business - Effect of the Federal Budget Changes
2737	2737	February 1986	Ontario Budget 1985
2738	2738	February 1986	Technical Changes
2739	2739	August 1986	Ontario Budget 1986

DISTRIBUTION

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